

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No. 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
	:
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**FIRST SUPPLEMENTAL AFFIDAVIT AND DISCLOSURE STATEMENT OF
KENNETH J. FRIEDMAN ON BEHALF OF PAUL, HASTINGS, JANOFSKY &
WALKER LLP**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Kenneth J. Friedman, being duly sworn, upon his oath, deposes and says:

1. I am a partner in the law firm of Paul, Hastings, Janofsky & Walker LLP with offices in several locations, including an office located at Park Avenue Tower, 75 East 55th Street, 1st Floor, New York, New York 10022 (the "Firm").
2. In connection with their chapter 11 filing, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors"), requested that the Firm serve as ordinary course counsel to the Debtors. On December 29, 2008, I submitted the "Affidavit of Ordinary Course Professional" (the "Affidavit") (Docket No. 2407). Capitalized terms used but not defined herein have the meaning given in the Affidavit.
3. I respectfully submit this supplemental affidavit in connection with the Firm's continued services as counsel to the Debtors. Since filing the Affidavit, certain attorneys

have joined the Firm, and the Debtors' counsel has supplemented the list of Interested Parties, thus necessitating additional disclosure.

New Paul Hastings' Attorneys

4. In February 2009, the following attorneys joined the Firm as partners in its London office: Michelle Duncan, Justin Jowitt, Christian Parker, Charles Roberts, Karl Clowry, Conor Downey, and Tom O'Riordan (collectively, the "London Attorneys"). Previously, they were attorneys with Cadwalader, Wickersham & Taft LLP ("Cadwalader") in its London office. While at Cadwalader, one or more of the London Attorneys may have represented creditors of the Debtors and/or their affiliates in some capacity. While employed by the Firm, these attorneys will not represent any Interested Party in matters related to the matters on which the Firm is engaged as ordinary course counsel for the Debtors.

5. Attorneys in the Firm's London office have been asked to represent Hatfield Philips International Limited ("HPIL"), as servicer, on behalf of Excalibur Funding No. 1 Holdings Ltd. ("Excalibur"). While the matter involves Lehman, the Firm's representation of HPIL is unrelated to the matters on which the Firm is engaged in the Debtors' bankruptcy cases.

6. Attorneys in the Firm's London office have been asked to represent CQS (UK) LLP in certain matters adverse to Lehman Brothers International (Europe) ("LBIE"). The matters are unrelated to the matters on which the Debtors have engaged the Firm.

7. Attorneys in the Firm's London office have been asked to represent European Credit Management Limited ("ECM") on behalf of investment vehicles to which it acts as investment advisor in connection with certain claims and guarantees in relation to swap, repo, and other receivables against LBIE, Lehman Commercial Paper, Inc., and/or Lehman Commercial Paper, Inc. (UK Branch). ECM may contend that LBHI guaranteed any such

obligations of LBIE. The ECM matters are unrelated to the matters on which the Debtors have engaged the Firm. The Firm has requested written consents and conflict waivers from the Debtors and ECM with respect to the Firm's concurrent representation of the Debtors and ECM.¹

8. The Firm has imposed (and will continue to impose) certain screening procedures in the form of ethical walls between the attorneys, files, and information relating to the Firm's representation of the Debtors and those relating to the Firm's representation of ECM in relation to the Debtors. These screening procedures are intended to assure that there will be no inadvertent disclosure of the Debtors' confidential information that could, arguably, adversely affect the Debtors. These procedures are designed to avoid even the appearance of impropriety. Specifically, the Firm and its employees will adhere to the following "ethical walls":

- No attorney who is working on the Debtors' matters will work on the ECM matters, and vice versa;
- Attorneys who have worked or will be working on the Debtors' matters will not discuss any aspect of the representation with any of the Firm's attorneys who have worked or are working on the ECM matters, and vice versa;
- All attorneys, files, and information relating to the representation of the Debtors will remain entirely separate from the attorneys, files, and information relating to the Firm's representation of ECM. In this regard, the ECM matters will be handled by Christian Parker and his team in the Firm's London office, while the Debtors' matters will be handled by me and other colleagues within the Firm; and
- These screening procedures will be in effect for the duration of the Firm's representation of the Debtors in their chapter 11 cases and for the duration of the Firm's representation of ECM in matters affecting the

¹ Upon request, the Firm will provide the Court and the United States Trustee with a copy of the waivers once received.

Debtors. I believe that such procedures are fully adequate to preclude any inadvertent disclosure of the Debtors' confidential information.

9. In November 2008, Luc A. Despins joined the Firm as a partner in the Firm's New York office and chair of its Global Restructuring Practice. Before joining the Firm, Mr. Despins was a partner with Milbank, Tweed, Hadley & McCloy ("Milbank"). While at Milbank, he served as counsel for the Official Committee of Unsecured Creditors (the "Creditors Committee") in the Debtors' chapter 11 cases. Milbank continues to serve as counsel to the Creditors Committee.

10. The Firm has imposed (and will continue to impose) certain screening procedures with respect to Mr. Despins. Out of an abundance of caution, these procedures are intended to assure that there will be no inadvertent disclosure of the Debtors' confidential information that could, arguably, adversely affect the Debtors. These procedures are designed to avoid even the appearance of impropriety. Specifically, the Firm and its employees will adhere to the following "ethical walls":

- Mr. Despins will not represent the Debtors or work on any of the Debtors' matters;
- Mr. Despins will not discuss any aspect of his representation of the Creditors Committee with any of the Firm's attorneys who have worked or are working on the Debtors' matters. No attorney serving as counsel to the Debtors will discuss with Mr. Despins any aspect of the Firm's work for the Debtors;
- All attorneys, files, and information relating to the Firm's representation of the Debtors will remain entirely separate from Mr. Despins and his files relating to the Creditors Committee; and
- These screening procedures will be in effect for the duration of the Firm's representation of the Debtors in their chapter 11 cases. I believe that such procedures are fully adequate to preclude any inadvertent disclosure of the Debtors' confidential information.

11. In March 2009, Douglas Koff joined the Firm as a partner in the Firm's New York office in the Litigation Department. Before joining the Firm, Mr. Koff was a partner

at Cadwalader, where he represented certain Lehman entities in a variety of matters. As noted in the Affidavit, the Firm represents certain entities in matters adverse to one or more Lehman entities in matters unrelated to the matters on which the Firm is employed in these chapter 11 cases. The Firm has imposed (and will continue to impose) an ethical wall between Mr. Koff and the attorneys working on matters adverse to Lehman.

Additional Interested Parties

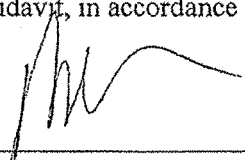
12. In January and February, 2009, the Firm received a supplemental list of Interested Parties from the Debtors' counsel (the "Additional Interested Parties"). The Firm searched on its electronic database for its connection to the Additional Interested Parties.

13. Based on its conflicts research, the Firm makes the following specific disclosure: annexed hereto as Exhibit 1 is a list of Additional Interested Parties (or their affiliates) whom the Firm represents, or has represented in the past, in matters unrelated to the matters on which the Firm is employed.

14. Based on the foregoing and the Affidavit, and except as provided herein and in the Affidavit, to the best of my knowledge, information, and belief formed after reasonable inquiry, the Firm does not: (a) represent or hold any interest adverse to the Debtors or their estates with respect to the matters on which the Firm is employed; or (b) have any connection with the Debtors, any creditors or other Interested Parties, their respective attorneys and accountants, or the United States Trustee for the Southern District of New York or any person employed by the Office of such United States Trustee.

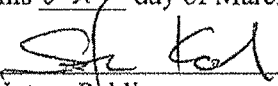
15. Despite the efforts described above to identify and disclose the Firm's connections with the Interested Parties in these cases, because the Firm is an international firm with hundreds of attorneys in several offices, and because the Debtors have thousands of

creditors and other relationships, the Firm is unable to state with certainty that every client representation or other connection has been disclosed. If any new relevant facts or relationships are revealed or arise, the Firm will file a supplemental affidavit, in accordance with Bankruptcy Rule 2014(a).



Kenneth J. Friedman

SWORN AND SUBSCRIBED before me
this 23rd day of March, 2009.



Notary Public
My Commission Expires:

STEVEN KOCH
NOTARY PUBLIC, State of New York
No. 02K06080769
Qualified in New York County
Term Expires September 23, 2010

Exhibit 1

**Interested Parties or Their Affiliates Whom the Firm Represents
or Has Represented in the Past in Matters Unrelated to the
Matters on Which the Firm Seeks to Be Employed**

Significant Leases

Rockefeller Center North, Inc. – affiliated with Mitsubishi Estate Co Ltd.
Wasserstein Perella Group Holdings, LLC – affiliated with Allianz SE
Dewey Ballantine LLP
Willkie Farr & Gallagher LLP
Level 3 Communications, LLC
CharterMac Mortgage Capital Corporation – affiliated with Centerline Holding Co.

Potential Parties in Interest

State Board of Administration of Florida – affiliated with State of Florida
WestLB AG, New York Branch – affiliated with WestLB AG
Hellman & Friedman
Goldman Sachs Credit Partners – affiliated with Goldman Sachs Group Inc.
GS European Performance Fund Limited – affiliated with Doughty Hanson & Co.
Wachovia Bank – affiliated with Wachovia Corp.
Wachovia Securities Ltd. – affiliated with Wachovia Corp.
Calyon – affiliated with SAS Rue La Boetie
Calyon Securities – affiliated with SAS Rue La Boetie
Dexia Luxemburg – affiliated with Dexia SA
Dexia Local – affiliated with Dexia SA
Dexia Deutschland – affiliated with Dexia SA
Dexia Belgique – affiliated with Dexia SA
Natixis Entities – affiliated with Natixis
Banque Privee Saint Dominique – affiliated with Natixis
LAHDE Capital Management
American National Insurance Company
Dubai International Capital LLC – affiliated with Dubai Holdings LLC
HSBC Realty Credit – affiliated with HSBC Holdings Plc
AIM Funds – affiliated with Invesco Plc
AIM Advisors – affiliated with Invesco Plc
Total Gas & Power Limited – affiliated with Total SA
Netapp, Inc.
Asurion Corporation
Standard Chartered Bank – affiliated with Standard Chartered PLC
BRE Bank S.A. – affiliated with Commerzbank AG
Metropolitan Transit Authority
Oppenheimer Funds Inc. – affiliated with Massachusetts Mutual Life Insurance Company
Bank of Nova Scotia
Aon Consulting – affiliated with Aon Corp.

BNY Corporate Trustee Services Ltd. – affiliated with Bank of New York Mellon Corp.
Shell Energy North America (US) L.P. – affiliated with Royal Dutch Shell Plc
Shell Trading (US) Company – affiliated with Royal Dutch Shell Plc
Blackrock Financial Management – affiliated with Bank of America Corp.
Troutman Sanders LLP

Significant Leases

BNC Mortgage
BP 399 Park Avenue LLC – affiliated with Boston Properties
Brookfield Properties One WFC Co. LLC – affiliated with Brookfield Asset Management Inc.
CharterMac Mortgage Capital Corporation – affiliated with Centerline Holding Co.
Clearbridge Advisors, LLC (f/k/a CAM North America, LLC) – affiliated with Legg Mason Inc.
CPR (USA) Inc. – affiliated with Sas Rue La Boetie
Deutsche Bank AG, New York Branch – affiliated with Deutsche Bank AG
Deutsche Immobilien Fonds Aktiengesellschaft – affiliated with DZ Bank Deutsche Zentral Genossenschaftsbank AG
Dewey Ballantine LLP/Dewey LeBoeuf LLP – affiliated with Dewey LeBoeuf
Historic TW Inc. – affiliated with Time Warner Inc.
HQ Global Workplaces
Level 3 Communications, LLC
Mack-Cali CW Realty Associates L.L.C. – affiliated with Mack Cali Realty Corp.
Mackenzie Financial Corporation – affiliated with Power Corp of Canada
National Union Fire Insurance Company of Pittsburgh, PA – affiliated with AIG
Pricewaterhouse Coopers, LLP
Rockefeller Center North, Inc. – affiliated with Mitsubishi Estate Co. Ltd.
Rosemead Properties, Inc.
Teachers Insurance and Annuity Assoc. of America – affiliated with TIAA-CREF
Triple Net Properties, LLC – affiliated with Grubb & Ellis Co.
Wasserstein Perella Group Holdings, LLC – affiliated with Allianz SE
Willkie Farr & Gallagher LLP

Informal LBHI Bondholder Group

Alliance Bernstein – affiliated with AXA Group
Capital Guardian Trust Company – affiliated with Capital Group Companies
Cyrus Capital Partners, L.P.
King Street Capital Management, L.L.C.
Pacific Management Investment Company – affiliated with Allianz SE
Wexford Capital LLC

Potential Parties in Interest

Agribank – affiliated with Federal Farm Credit Banks Funding Corporation
AIG Financial Products Corp. – affiliated with AIG
AIM Advisors – affiliated with Invesco Plc

AIM Funds – affiliated with Invesco Plc
American Express
American National Insurance Company
Aon Consulting – affiliated with Aon Corp.
Aozora Bank, Ltd. – affiliated with Cerberus Capital Management
Asurion Corporation
AT&T Incorporated
AT&T Services Inc. – affiliated with AT&T Inc.
Australia National Bank
Automobile Club Insurance Association – affiliated with AAA
Banif-Banco – affiliated with Banco Santander Central Hispano SA
Bank of America N.A. – affiliated with Bank of America Corp.
Bank of Nova Scotia
Bank Pekao – affiliated with Unicredit SpA
Banque Privee Saint Dominique – affiliated with Natixis
Bel Air Investment Advisors LLC – affiliated with State Street Corp.
Blackrock Financial Management – affiliated with Bank of America Corp.
BRE Bank S.A. – affiliated with Commerzbank AG
Caisse De Depot et Placement du Quebec
California Public Employees Retirement System – affiliated with the State of California
Calyon – affiliated with Sas Rue La Boetie
Calyon Securities – affiliated with Sas Rue La Boetie
Cisco Systems Capital Corporation/Cisco Systems Inc./Cisco
CNX Gas Co. – affiliated with CONSOL Energy Inc.
Cognizant Technology Solutions
Commerzbank A.G.
Commerzbank A.G. (New York and Grand Cayman Branches) – affiliated with
Commerzbank AG
Compagnie Financiere Tradition SA – affiliated with Viel et Compagnie Finance
Continental Airlines, Inc.
Currenex – affiliated with State Street Corp.
D.E. Shaw Composite Portfolios, LLC – affiliated with DE Shaw & Co. LP
D.E. Shaw Oculus Portfolios, LLC – affiliated with DE Shaw & Co. LP
DCFS Trust – affiliated with Cerberus Capital Management
DCI Umbrella Fund PLC – affiliated with Diversified Credit Investments LLC
Deere & Company
Delaware Management Holdings, Inc. – affiliated with Lincoln National Corp.
Dell Marketing L.P. – affiliated with Dell Inc.
Dexia Belgique – affiliated with Dexia SA
Dexia Deutschland – affiliated with Dexia SA
Dexia Local – affiliated with Dexia SA
Dexia Luxemburg – affiliated with Dexia SA
Diversified Credit Investments LLC as agent for the Government of Singapore
Investment Corporation PTE, LTD. – affiliated with Diversified Credit
Investments LLC

Dresdner Bank A.G. – affiliated with Allianz SE
Dubai International Capital LLC – affiliated with Dubai Holding LLC
Duke Energy Ohio, Inc. – affiliated with Duke Energy Corp.
Dun & Bradstreet
Dynergy Power Marketing, Inc. – affiliated with Dynergy Inc.
Electrabel – affiliated with Suez SA
Electricite de France
Elliott Associates, L.P.
EMC Corporation
Evergreen, et al. – need more information
EZE Castle – affiliated with Bank of NY Mellon
Federal Home Loan Bank of Atlanta – affiliated with Federal Home Loan Bank System
First Commercial Bank Co., Ltd. New York Agency
Friedman, Billings, Ramsey & Group, Inc.
GE Corporate Financial Services, Inc. – affiliated with GE
GL Trade
GMAC LLC – affiliated with Cerberus Capital Management
GMAC Residential Capital – affiliated with Cerberus Capital Management
GMAC-IM – affiliated with Cerberus Capital Management
GMAM Investment Funds Trust – affiliated with General Motors
Goldman Sachs & Co. – affiliated with Goldman Sachs Group
Goldman Sachs Credit Partners – affiliated with Goldman Sachs Group
GS European Performance Fund Limited – affiliated with Doughty Hanson & Co. Ltd.
Hellman & Friedman
HSBC Realty Credit – affiliated with HSBC Holdings Plc
ICAP North America Inc. – affiliated with ICAP Plc
Illuminating – need more information
Independence Holding Co. – affiliated with Geneve Holdings Corp.
ING Real Estate Finance – affiliated with ING Groep NV
Intercall Inc. – affiliated with West Corp.
Internal Revenue Service – affiliated with United States of America
Intersil Corporation
Investcorp, et al.
J. Aron & Company – affiliated with Goldman Sachs Group Inc.
Keane Inc. – affiliated with Keane International
Kraft Foods Inc.
LAHDE Capital Management
Lincoln Variable Insurance – affiliated with Lincoln National Corp.
Lloyds Bank – affiliated with Lloyds TSB Bank plc
Lloyds TSB Bank plc
Los Angeles City Employees' Retirement System – affiliated with the City of Los Angeles
Metropolitan Transit Authority
Milano – need more information
Mirant Corporation

Mitsubishi UFJ, Ltd. – affiliated with Mitsubishi UFJ Financial Group Inc.
Motors Insurance Corp. – affiliated with Cerberus Capital Management LP
National Australia Bank Limited
Natixis Entities
Netapp, Inc.
Nomura Holding America Inc. – affiliated with Nomura Holdings
Nomura Holdings Inc.
Northrup Grumman
Och-Ziff
Office of the U.S. Trustee – affiliated with the United States of America
Oppenheimer Funds Inc. – affiliated with Massachusetts Mutual Life Insurance Co.
Osterreichische – need more information
Pacific Coast Cap. Partners, LLC
Piper Jaffray and Co.
Popolare – need more information
Powerex Corp.
QVT Financial LP
R3 – need more information
Regions Bank – affiliated with Regions Financial Corp.
Reliance Globalcom Services, Inc. – affiliated with Reliance Group
Republic Waste – affiliated with Republic Services Inc.
Residential Funding Company LLC – affiliated with Cerberus Capital Management Lp
RMC – need more information
Rockefeller Center Management Corporation – affiliated with Mitsubishi Estate Co. Ltd.
Rockefeller Center North Inc. – affiliated with Mitsubishi Estate Co. Ltd.
Rockefeller Group Development Corporation – affiliated with Mitsubishi Estate Co. Ltd.
RWE
SABMiller Plc
SBA Comm
Shareholders of Novastar Financial Inc. – affiliated with Novastar Financial
Shell Energy North America (US) L.P. – affiliated with Royal Dutch Shell Plc
Shell Trading (US) Company – affiliated with Royal Dutch Shell Plc
Singapore Airlines – affiliated with the government of Singapore
Standard Chartered Bank – affiliated with Standard Chartered Plc
State Board of Administration of Florida – affiliated with the State of Florida
State Street Bank – affiliated with State Street Corp.
Sumitomo Trust & Banking Co., Ltd.
Sun Microsystems, Inc.
Sun Trust Banks, Inc.
Tata Consultancy Services Ltd. – affiliated with Tata Sons Ltd.
TD Security – affiliated with TD Ameritrade Holding Corp.
The City of Long Beach
The Walt Disney Company / Disney
Time Warner
Total Gas & Power Limited – affiliated with Total SA

TransCanada Pipelines Limited
Troutman Sanders LLP
UBS Securities LLC – affiliated with UBS AG
United Parcel Services, Inc. / UPS
US Securities and Exchange Commission – affiliated with the United States of America
VITA – need more information
Wachovia Bank – affiliated with Wells Fargo & Co.
Wachovia Securities Ltd. – affiliated with Wells Fargo & Co.
WestLB AG, New York Branch – affiliated with Landesbank Nordrhein Westfalen

Professionals Retained by the Company

Allen Matkins Leck Gamble Mallory and Natsis
Alvarez & Marsal North America, LLC
Duff and Phelps – affiliated with Lovell Minnick Partners
Fried Frank
FTI Consulting Inc.
Fulbright & Jaworski L.L.P.
Herbert Smith CIS LLP
Houlihan Lokey Howard & Zukin Capital, Inc. – affiliated with Orix Corp.
Jenner and Block LLP
Lazard Freres & Co. – affiliated with Lazard Ltd.
Locke Lord Bissell & Liddell LLP
Milbank, Tweed, Hadley & McCloy LLP
Momo-o, Matsuo & Namba
Norton Rose LLP

Litigation Claimants

Avenius, et. al. v. Banc of America Securities LLC, et al. – Avenius is not a client; Bank of America Securities LLC is affiliated with client Bank of America Corp.
Bank of America, N.A. – affiliated with Bank of America Corp.
BP Energy Company & BP Corporation North America Inc. – affiliated with BP Plc
Deutsche Bank AG
State Street Bank and Trust Company
Wright et al. v. Lehman Brothers Holdings Inc. et al. (A. Vernon Wright and Dynoil Refining LLC, plaintiffs) – A. Vernon Wright is not a client; Dynoil is a client

Largest Holders of Trade Debt

ANZ Banking Group Limited – affiliated with Australia & New Zealand Banking Group Ltd.
Australia and New Zealand Banking Group Limited
Banctec Ltd. – affiliated with Welsh Carson Anderson & Stowe
BT Americas, Inc. – affiliated with BT Group Plc
Cadwalader, Wickersham and Taft
CB Richard Ellis Client Account RE Gloa – affiliated with CB Richard Ellis Group
Clifford Chance

Davis Polk and Wardwell

Ernst & Young Private Limited – affiliated with Ernst & Young

First Commercial Bank Co., Ltd, New York Agency

Hatfield Philips International Limited – affiliated with Cerberus Capital Management

Hewlett Packard AP (Hong Kong) Limited – affiliated with Hewlett Packard Co.

HSBC Bank – affiliated with HSBC Holdings Plc

ICAP Securities Limited 1078 – affiliated with ICAP Plc

Kim & Chang

Linklaters, S.L.

Microsoft Licensing, GP – affiliated with Microsoft Corp.

National Bank of Australia

Paul Weiss

Pricoa Relocation UK Limited – affiliated with Prudential Financial Inc.

Reuters America – affiliated with Woodbridge Co. Ltd.

Reuters Ltd. – affiliated with Woodbridge Co. Ltd.

Standard & Poors – affiliated with McGraw Hill Co. Inc.

Standard and Poors Corp. – affiliated with McGraw Hill Co. Inc.

Standard Chartered Bank – affiliated with Standard Chartered Plc

Tata Consultancy Services – affiliated with Tata Sons Ltd.

The British Land Company PLC

Professionals Retained by Significant Creditor Groups

FTI Consulting, Inc.

Houlihan Lokey Howard & Zukin Capital, Inc. – affiliated with Orix Corp.

Committee Members

Aegon USA Investment Management – affiliated with AEGON NV

The Vanguard Group

Selected Derivative Counterparties

AIG CDS, Inc. – affiliated with AIG

Bayview Financial, L.P.

Capital Automotive L.P. – affiliated with Capital Automotive REIT

Chevron U.S.A. Inc. – affiliated with Chevron Corp.

Deutsche Bank National Trust Company – affiliated with Deutsche Bank AG

Deutsche Bank Trust Company Americas – affiliated with Deutsche Bank AG

Dexia Bank Internationale a Luxembourg SA – affiliated with Dexia AG

Dexia Banque Belgique SA – affiliated with Dexia AG

Dexia Credit Local, Dexia Kommunalbank Deutschland AG – affiliated with Dexia AG

Enterprise Products Operating, LLC

Federal Home Loan Bank of Dallas – affiliated with Federal Home Loan Bank System

Florida Power & Light Company – affiliated with FPL Group

FPL Energy Power Marketing, Inc. – affiliated with FPL Group

Lexington Insurance Company – affiliated with AIG

Natixis Environment & Infrastructures – affiliated with Natixis

Occidental Power Services, Inc. – affiliated with Occidental Petroleum Corp.

Pacific Life Insurance Company – affiliated with Pacific Mutual Holding Co.
Reynolds American Defined Benefit Master Trust – affiliated with Reynolds American
Inc.

Southern California Edison Company – affiliated with Edison International

TFS (Germany) – affiliated with Viel et Compagie Finance

TFS (TX) – affiliated with Viel et Compagie Finance

TFS Derivatives Corporation – affiliated with Viel et Compagie Finance

TFS Derivatives Total – affiliated with Viel et Compagie Finance

TFS Derivatives Total – affiliated with Viel et Compagie Finance

TFS Oil – affiliated with Viel et Compagie Finance

TFS Oil Floor – affiliated with Viel et Compagie Finance

TFS PWR NG – affiliated with Viel et Compagie Finance

TFS Sing – affiliated with Viel et Compagie Finance

TFS UK – affiliated with Viel et Compagie Finance

TFS UK Cleared – affiliated with Viel et Compagie Finance

TFS-ICAP – affiliated with Viel et Compagie Finance

Tradition (North America) Inc. – affiliated with Viel et Compagie Finance

Tradition Asiel Securities Inc. – affiliated with Viel et Compagie Finance

Tradition Services S.A. DE C.V. Mex – affiliated with Viel et Compagie Finance

West Corporation